

(e) Special assessments for public improvements and also costs borne by the carrier for public improvements constructed by it shall be included in this account.

[32 FR 20241, Dec. 20, 1967, as amended at 40 FR 53248, Nov. 17, 1975. Redesignated by Order 119, 46 FR 9044, Jan. 28, 1981]

**102, 152 Right of way.**

This account shall include the cost of obtaining rights of way used in pipeline operations. Periodic rents paid for the use of a right of way shall be charged to operating rents. Costs of filling, clearing, grading or leveling of a right of way when such work is not directly associated with construction or a definite plan for construction, shall be charged to this account.

**103, 153 Line pipe.**

This account shall include the cost of all line pipe actually laid in pipe lines devoted to transportation service.

**104, 154 Line pipe fittings.**

This account shall include the cost of the line pipe fittings, including manifolds, used in pipe lines devoted to transportation service.

**105, 155 Pipeline construction.**

(a) This account shall include all the costs of constructing pipe lines except the cost of line pipe and fittings provided for in accounts 103, 153, Line Pipe, and 104, 154, Line Pipe Fittings.

(b) Includible shall be the cost of labor and materials such as casing and vent pipe, pipe coatings of all kinds, river weights, support structures, sand bags, valve boxes, cathodic protection devices, mile posts, right-of-way markers, excavating and backfilling, pipeline pits, and the cost of damages paid for the destruction of crops, timber, and other property during construction. The cost of reopening the trenches for repairs, or installation of casing, coating or cathodic protection, and the necessary backfilling shall be charged to maintenance expense.

**106, 156, 176 Buildings.**

This account shall include the cost of all buildings including the foundations, fixtures, and appurtenances thereto.

This includes such items as architects' fees, sidewalks, driveways, fences, permanent water rights, grading and preparing grounds before and after construction, utility lines and other service piping. Cost of restoring grounds after repair work shall be charged to maintenance expense.

**107, 157 Boilers.**

This account shall include the cost of boilers, including accessories and attachments such as injectors, water gages, steam gages and fittings, and the cost of special boiler foundations and installations.

**108, 158 Pumping equipment.**

This account shall include the cost of engines, motors, pumps, and all other pumping equipment, and the cost of special foundations and installation.

**109, 159, 179 Machine tools and machinery.**

This account shall include the cost of machine tools and machinery, including the cost of their special foundations and installation.

**110, 160 Other station equipment.**

This account shall include the cost of all station equipment not provided for elsewhere, such as electric light, gas, and refrigeration equipment, manifolds, and miscellaneous equipment and fittings. It shall also include the carrier's investment in tracks if located at and used in connection with a station.

**111, 161 Oil tanks.**

This account shall include the cost of oil tanks, including grades, roofs, fire banks, steam coils, swing pipes, inlet valves, and outlet valves.

**112, 162 Delivery facilities.**

This account shall include the cost of facilities for receiving or delivering oil and oil products from or to water carriers, railroads, motor carriers, and others, such as delivery racks, wharves (including buildings thereon), docks, and slips, including piling, pile protection, cribs, cofferdams, walls, and other necessary devices and apparatus for the operation or protection of such property. It shall also include the cost of

engines, pumps, and boilers at loading racks and on wharves, the construction of oil-pipe lines between oil tanks and delivery facilities, and the carrier's investment in tracks if located at and used in connection with delivery facilities.

**113, 163, 183 Communication systems.**

This account shall include the cost of telegraph, wireless, telephone, and radio equipment.

**114, 164, 184 Office furniture and equipment.**

This account shall include the cost of all office furniture, equipment and fixtures, including such items as safes, desks, chairs, typewriters, accounting machines, cabinets, file cabinets, floor coverings, portable air conditioners, drinking fountains, and other similar items that are not an integral part of a building.

**115, 165, 185 Vehicles and other work equipment.**

This account shall include the cost of motor and other vehicles, motor and other portable work equipment, garage equipment, and portable tools and machines such as drills, hoists, jacks, power mowers, stocks and dies, laying tongs, vises, air compressors, welding machines, valve reseating machines, pipe-cleaning machines, and concrete mixers, not specifically provided for in other accounts.

**116, 166, 186 Other property.**

This account shall include the cost of property used in pipeline operations not provided for elsewhere.

**187 Construction work in progress.**

This account shall include the cost of carrier property under construction and the cost of land acquired for such construction as of the date of the balance sheet. It includes interest and taxes during construction, material and supplies delivered to the construction site, and other expenditures that will eventually be part of the cost of the completed property. When construction work is completed, the cost included in this account shall be transferred to the appropriate primary property accounts. Subsidiary records shall

be maintained for each construction project. When part of a project under construction is completed and put into service, the costs applicable to that portion shall be transferred to the appropriate property account.

## Operating Revenues

**200 Gathering revenues.**

This account shall include revenues on the basis of tariff charges for the gathering or collection of crude oil, oil products and other commodities.

**210 Trunk revenues.**

This account shall include revenues on the basis of tariff charges for trunk line transportation of crude oil, oil products or other commodities.

**220 Delivery revenues.**

This account shall include revenues on the basis of tariff charges for receiving, delivering, unloading and loading fees at carrier terminal and delivery facilities.

**230 Allowance oil revenue.**

(a) This account shall include the current value of oil acquired through tariff allowances taken into inventory or retained in the line for operating oil supply, and the selling price of such oil sold not previously recorded in inventory or operating oil supply.

(b) Profits and losses on sales of allowance oil from inventory or operating supply shall be included in this account.

**240 Storage and demurrage revenue.**

This account shall include revenues on the basis of tariff charges for the storage of oil; also demurrage charges incident to failure of consignees to receive shipments promptly.

**250 Rental revenue.**

This account shall include the revenues from renting or subrenting property, the cost of which is included in the accounts for investment in carrier property.

**260 Incidental revenue.**

This account shall include revenues incidental to carrier operations and